

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:)	
)	
AQP Liquidating, Inc.,)	No. 07 B 03227
)	
Debtor,)	Chapter 11
)	
)	<u>Hon. Eugene R. Wedoff</u>
<hr/>		
IN RE:)	
)	
Q-Ray Company,)	No. 07 B 03228
)	
Debtor,)	Chapter 11
)	
)	<u>Hon. Eugene R. Wedoff</u>
<hr/>		
IN RE:)	
)	
Que T. Park,)	No. 07 B 03217
)	
Debtor,)	Chapter 11
)	
)	<u>Hon. Eugene R. Wedoff</u>

**THIRD AND FINAL APPLICATION
OF ALAN D. LASKO & ASSOCIATES, P.C.
FOR ALLOWANCE COMPENSATION AND EXPENSES**

ALAN D. LASKO AND ALAN D. LASKO & ASSOCIATES, P.C., Certified Public Accountants, request third and final compensation of \$16,972.50 and expenses of \$138.30 for the time period from November 4, 2009 through November 18, 2010. A detail is provided herein for the Estate, which identifies by subject matter the services performed by the Applicant. Additional detail is provided to reflect the function and individual performing said services. Lastly, each individual's classification and hourly rate is also reflected. In addition, attached as Exhibit A is the Affidavit pursuant to Bankruptcy Rule 2016.

**AQP LIQUIDATING, INC.
Q-RAY COMPANY
QUE T. PARK**

INTRODUCTION

This Court has jurisdiction over this Third and Final Fee Application pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C §§ 1408 and 1409.

The statutory predicates for the relief requested herein are Sections 328, 330 and 331 of Title 11 of the United States Code (11 U.S.C. §§ 101-1532, the "Bankruptcy Code"), as supplemented by Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Rule 5082-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Illinois (the "Local Rules"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 promulgated by the United States Department of Justice, dated on January 30, 1996 (the "UST Guidelines").

Under Rule 2016(b), the Firm has not shared, nor agreed to share, (a) any compensation it has received or may receive in these cases with another person or party other than the Firm's partners, of counsel, associates, and other employees, or (b) any compensation another person of party has received or may receive in these cases.

GENERAL

The Debtor filed a petition under Chapter 11 of the Federal Bankruptcy Code on or about February 23, 2007. On or about September 30, 2008, the legal proceedings changed to one under Chapter 7. A Trustee was appointed during the Chapter 11 on June 19, 2007. On September 12,

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2007, Alan D. Lasko & Associates, P.C. was approved by the Court issued as the accountants for the Trustee. Reflected in this third and final fee petition is the Applicant's time for the following:

Que T. Park

Preparation of workpapers of year 2007 Chapter 11 individual bankruptcy Estate tax returns. Work was also incurred in the preparation of the year 2008 and 2009 workpapers. It should be noted that the individual bankruptcy Estate tax rules are different for the 2007 return because the proceeding is in Chapter 11 as opposed to the year 2008 tax rules when the Estate converted to a proceeding under Chapter 7. It should also be noted that there are additional tax rules regarding the year of conversion from Chapter 11 to Chapter 7 for an individual bankruptcy estate (in this instance that is the 2008 return). The year 2009 return was prepared in draft form and not filed. In addition, the year 2007 return was amended.

Q-Ray Company

Preparation of workpapers and prepared Internal Revenue Service waiver request letter to waive the requirement to file a final corporate income tax return for the Estate.

AQP Liquidating, Inc.

Preparation of workpapers and tax returns for the years 2009 and the final short period 2010. In addition, work was performed related to the final wage claims of the corporate Estate. Last, an

**AQP LIQUIDATING, INC.
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amended return for 2007 was prepared regarding the change in how the sale of assets was originally recorded.

The Applicant has received its first and second interim compensation and expenses as follows:

	<u>Compensation</u>	<u>Expenses</u>
First Interim 09/12/07-12/17/08	<u>\$ 20,472.72</u>	<u>\$ 49.22</u>
Second Interim 12/18/08-11/03/09	<u>\$ 22,157.50</u>	<u>\$ 102.49</u>

The following represents a description of the primary individuals in this engagement.

Alan D. Lasko – CPA, CIRA, CFF

Mr. Lasko has worked primarily in the bankruptcy field over the last 24 years. He brings his 34 years of experience in providing operational support to Chapter 11 and creditor committees, as well as his technical abilities in various accounting and tax matters in bankruptcy cases. Mr. Lasko has been an expert witness, been appointed as a receiver in State Court, worked as a disbursing agent, made presentations to creditors and their committees and worked with debtor and creditor counsels in formulating plans of reorganizations and disclosure statements. Mr. Lasko is a member of the Certified Insolvency and Restructuring Advisors (CIRA), as well as being Certified in Financial Forensics (CFF). Mr. Lasko is also a member of the American Bankruptcy Institute, the American Institute of Certified Public Accountants and the Illinois

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CPA Society. Mr. Lasko also has instructed and has written seminars on various bankruptcy-related topics. Last, Mr. Lasko has broad accounting and tax experience in Chapter 7 cases.

Susan J. Kilgore, CPA – Manager

Ms. Kilgore has 33 years of experience working as a manager and staff person in public accounting. She has worked for a large and small accounting firm over this period. She has substantial experience working primarily with commercial accounts of all sizes performing audits and year-end accounting and tax preparation. She also has worked with a variety of different types of for-profit and not-for-profit companies. She has an undergraduate Degree in Accounting and achieved the National Honor Society for Business Administration while in school. She is a certified public accountant and a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.

Michele M. Kovac, CPA – Accounting Supervisor

Ms. Kovac has over 10 years of experience in public accounting and another 10 in industry. She has worked primarily performing accounting and income tax preparation work for small to medium sized companies. She also provides her clients with mid-year and year-end financial statements, as well as tax projections and tax planning. Ms. Kovac received her undergraduate degree from Purdue University and is licensed to practice as a certified public accountant in both Illinois and Indiana. Her affiliations include the American Institute of Certified Public Accountants and the Illinois CPA Society.

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Denise C. Konomidis, CPA – Tax Supervisor

Ms. Konomidis has 9 years of experience performing tax preparation and tax planning in public accounting. She has worked for a large and small public accounting firm and tax planning firm over this period. She has worked with commercial and individual accounts of various sizes. She has an undergraduate degree in Accounting from the University of Illinois. She is a certified public accountant and a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.

Luyan Li, CPA, CVA, Ph.D. – Accounting/Valuation Supervisor

Ms. Li has 4 years of valuation experience and 6 years of performing accounting and tax services. She has a B.A. from Xi An Jiao Tong University in China and a PhD in Communications Studies from Northwestern University in Evanston. She is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and the Illinois CPA Society. She is also certified by the National Association of Valuation Analysts for her valuation certificate.

Tricia Kong – Staff

Ms. Kong is a third-year staff person performing accounting and tax services. Ms. Kong has a Masters in Accounting from the University of Illinois at Chicago and a Bachelor's of Commerce from the University of Alberta, Edmonton.

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Connie Lee – Staff

Ms. Lee is a fourth-year staff person performing accounting and tax services. Ms. Lee has a Bachelor of Accounting from DeVry University.

STAFF – SUPERVISORS, SENIORS AND ASSISTANTS

SUPERVISORS

After a period of several years of experience, senior accountants are advanced to the supervisory level. Supervisors have administrative and overview responsibility on a broader level than senior accountants. Supervisors are responsible to keep the manager abreast of the progress of the engagement of the problems encountered in a particular circumstance.

SENIORS

After a period of usually 2 to 3 years, an individual is advanced to the senior level. Seniors are primarily responsible for the day-to-day functions of fieldwork with the Court. In bankruptcy-related work, audit seniors may also perform specific tasks at the request of a manager or supervisor.

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ASSISTANTS

Staff assistants usually execute basic assignments or tasks. In bankruptcy-related work, assistants primarily perform specific projects at specified times under the supervision of a senior, supervisor or manager.

FEE APPLICATION

The fees sought by this Third and Final Fee Application reflect an aggregate of 107.8 hours of ADLPC's time spent and recorded in performing services during the Third and Final Compensation Period. This fee request does not include time that might be construed as duplicative or otherwise not beneficial to the Trustee or the Debtor's Estate, which has already been eliminated by ADLPC. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of this case, (b) the time expended, (c) the nature and extent of the services rendered (d), the value of such services, and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

All of the services for which third and final compensation is sought were rendered solely in connection with this case, in furtherance of the duties and functions of the Trustee and not on behalf of any individual creditor or other person.

**AQP LIQUIDATING, INC.
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ADLPC has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in these cases.

ADPC has not shared, or agreed to share (a) any compensation it has received or may receive with another party or person, other than with the members, counsel and associates of the Firm, or (b) any compensation another person or party has received or may receive. No promises have been received by ADLPC as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code.

BREAKDOWN BY CATEGORIES

The categories in this Application as listed below:

BILLING

The Applicant has incurred 3.2 hours in the preparation of this fee Application.

Cost \$389.80

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	1.0	\$ 260.00	\$ 260.00
C. Wilson, Staff	<u>2.2</u>	59.00	<u>129.80</u>
	<u>3.2</u>		<u>\$ 389.80</u>

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YEAR-END WORK – Q-RAY COMPANY

The Applicant incurred .9 hour in the preparation of the Estate's workpapers and prepared Internal Revenue Service waiver request letter to waive the requirement to file a final corporate income tax return for the Estate.

Cost \$234.00

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	<u>0.9</u>	\$ 260.00	<u>\$ 234.00</u>

YEAR-END WORK – AQP LIQUIDATING, INC. f/k/a QT, Inc.

The Applicant incurred 30.2 hours in the preparation of the Estate's 2009 and the final short period 2010 workpapers and year-end tax returns.

The work included the following:

- Compared various documents to trace information regarding Debtor's information.
- Reconstructed sales based upon information received.
- Summarized Form 2 information.
- Prepared information tax returns for 2009.
- Estimated time to prepare information tax returns for 2010.

Cost \$4,720.30

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QUE T. PARK**

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	7.7	\$ 260.00	\$ 2,002.00
S. Kilgore, Manager	0.4	205.00	82.00
M. Kovac, Supervisor	2.4	175.00	420.00
L. Li, Supervisor	3.5	175.00	612.50
T. Kong, Staff	10.1	99.00	999.90
C. Lee, Staff	6.1	99.00	603.90
	<u>30.2</u>		<u>\$ 4,720.30</u>

AMENDED RETURN WORK – AQP LIQUIDATING, INC., f/k/a QT, INC.

The Applicant incurred 4.9 hours to prepare the Federal and draft Illinois amended income tax returns of the corporate Debtor's Estate for 2007. This resulted from the recalculation of the sales of assets based upon additional information received from the Trustee and Counsel.

Cost \$1,274.00

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	<u>4.9</u>	\$ 260.00	<u>\$ 1,274.00</u>

PAYROLL TAX RETURNS – AQP LIQUIDATING, INC., f/k/a QT, INC.

The Applicant incurred 3.6 hours (estimated time) to prepare the final payroll tax returns of the corporate Debtor's Estate for the wage distribution that will occur.

Cost \$501.30

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A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	0.9	\$ 260.00	\$ 234.00
T. Kong, Staff	<u>2.7</u>	99.00	<u>267.30</u>
	<u>3.6</u>		<u>\$ 501.30</u>

YEAR-END WORK – ESTATE OF QUE T. PARK

The Applicant incurred 58.6 hours in the initial preparation of the Estate's 2007, 2008 and 2009 workpapers and 2007 and 2008 year-end tax returns and related research regarding the post BAPCPA tax rules governing the reporting of a Chapter 11 individual bankruptcy Estates. A draft of the 2009 return was also prepared.

Cost \$8,800.50

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	11.6	\$ 260.00	\$ 3,016.00
S. Kilgore, Manager	0.2	205.00	41.00
D. Konomidis, Tax Supervisor (2010)	2.8	175.00	490.00
D. Konomidis, Tax Senior (2009)	3.5	160.00	560.00
M. Kovac, Supervisor	9.0	175.00	1,575.00
C. Lee, Staff	26.5	99.00	2,623.50
T. Kong, Staff	<u>5.0</u>	99.00	<u>495.00</u>
	<u>58.6</u>		<u>\$ 8,800.50</u>

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AMENDED RETURN WORK – ESTATE OF QUE T. PARK

The Applicant incurred 6.4 hours to prepare the Federal and Illinois amended income tax returns of the corporate Debtor's Estate for 2007. This resulted from both the recalculation of the sales of assets based upon additional information received from the Trustee and Counsel, and the loss carryback from the Estate's year 2008 tax return.

Cost \$1,052.60

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	1.8	\$ 260.00	\$ 468.00
L. Li, Supervisor	1.7	175.00	297.50
C. Lee, Staff	<u>2.9</u>	99.00	<u>287.10</u>
	<u>6.4</u>		<u>\$ 1,052.60</u>

The Applicant reflects hourly rates and hours worked by each person by function. The recap also reflects the cost of each function performed. In order to assist the Court and parties in interest to evaluate this fee request, your Applicant has reflected below the range of rates charged by staff level.

Owner	\$200	-	\$275
Manager/Director	175	-	200
Supervisors	160	-	175
Senior	120	-	160
Assistant	65	-	120

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EXPENSES

It is the Firm's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is the Firm's policy to charge its client only the amount actually incurred by the Firm in connection with such items. Examples of such expenses are postage, overnight mail, courier delivery, transportation, airfare, meals, and lodging.

	<u>Postage</u>	<u>Copy</u>	<u>Delivery</u>	<u>Total</u>
Year-End Work - Q-Ray Company	\$ -	\$ 1.00	\$ 8.00	\$ 9.00
Year-End Work - QT, Inc.	-	16.40	24.00	40.40
Year-End Work - Park	-	29.80	16.00	45.80
Amended Work - QT, Inc.	-	16.40	8.00	24.40
Amended Work - Park	<u>4.90</u>	<u>13.80</u>	<u>-</u>	<u>18.70</u>
	<u>\$ 4.90</u>	<u>\$ 77.40</u>	<u>\$ 56.00</u>	<u>\$ 138.30</u>

To provide an orderly and meaningful summary of the services rendered by ADLPC in accordance with its employment, ADLPC has summarized the services provided by the project billing categories for its second interim fee period are as follows:

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<u>Recap by Project</u>	<u>First Interim Application</u>	<u>Second Interim Application</u>	<u>Third Interim Application</u>	<u>Total</u>
Billing	\$ 378.00	\$ 576.40	\$ 389.80	\$ 1,344.20
Amended Returns - AQP	-	-	1,274.00	1,274.00
Amended Returns - Park	-	-	1,052.60	1,052.60
Payroll Work - AQP	-	-	501.30	501.30
Year-End Work - AQP	12,391.20	16,638.50	4,720.30	33,750.00
Year-End Work - Park	3,149.50	2,790.80	8,800.50	14,740.80
Year-End Work - Q-Ray	2,305.80	1,059.80	234.00	3,599.60
Tax Research - QSF	2,199.00	1,092.00	-	3,291.00
Net Request	\$ 20,423.50	\$ 22,157.50	\$ 16,972.50	\$ 59,553.50

<u>Recap by Hour - Three Applications</u>	<u>Hours</u>	<u>Amount</u>	<u>Blended Rate</u>
Billing	12	\$ 1,344.20	\$ 112.02
Amended Returns - AQP	4.9	1,274.00	\$ 260.00
Amended Returns - Park	6.4	1,052.60	\$ 164.47
Payroll Work - AQP	3.6	501.30	\$ 139.25
Year-End Work - AQP	222.9	33,750.00	\$ 151.41
Year-End Work - Park	98.7	14,740.80	\$ 149.35
Year-End Work - Q-Ray	23.7	3,599.60	\$ 151.88
Tax Research - QSF Work	13.7	3,291.00	\$ 240.22
	<u>385.9</u>	<u>\$ 59,553.50</u>	<u>\$ 154.32</u>

ALLOWANCE OF COMPENSATION

The foregoing professional services rendered during the Compensation Period were necessary and appropriate to the administration of the Chapter 7 case and was in the best interests of the parties in interest. Compensation for the foregoing services as requested is commensurate with

**AQP LIQUIDATING, INC.
Q-RAY COMPANY
QUE T. PARK**

the complexity, importance, and nature of the problems, issues, or tasks involved. ADLPC has taken significant efforts to ensure that the professional services were performed with expedience and in an efficient manner and without duplication of effort.

Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, the extent, and the value of such services, taking into account all relevant factors, including.

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

In the instant case, ADLPC respectfully submits that the services for which it seeks compensation in this Third and Final Fee Application were necessary for and beneficial to the Trustee's efforts in administering the Debtor's Estate, and necessary to and in the best interests of the Debtor's Estate. ADLPC further submits that the compensation requested herein is

**AQP LIQUIDATING, INC.
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reasonable in light of the nature, extent, and value of such services provided to the Trustee and the Debtor's Estate.


The rates charged by ADLPC in this case are standard for any bankruptcy matter, and are identical to the rate it would charge throughout the country in any bankruptcy case of this size and prominence.

In sum, the services rendered by ADLPC were necessary and beneficial to the Debtor's Estate, and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. As shown by this Third and Final Fee Application and supporting exhibits, ADLPC incurred professional time economically and without unnecessary duplication of effort. In addition, the work involved, and thus the time expended, was carefully assigned in view of the experience and expertise required for a particular task. Accordingly, approval of the third and final compensation sought herein for the Compensation Period is warranted.

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CONCLUSION AND REQUEST FOR RELIEF

Based upon the foregoing, your Applicant submits that the relief requested is justified in the circumstances and its allowance would be appropriate. Therefore, the requested third and final compensation of \$16,972.50 and expenses of \$138.30 should be allowed for services by your Applicant for the period November 4, 2009 through November 18, 2010.



Alan D. Lasko

Alan D. Lasko & Associates, P.C.
29 South LaSalle Street
Suite 1240
Chicago, Illinois 60603
(312) 332-1302

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

IN RE:)	
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AQP Liquidating, Inc.,)	No. 07 B 03227
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Debtor,)	Chapter 11
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IN RE:)	
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Q-Ray Company,)	No. 07 B 03228
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IN RE:)	
)	
Que T. Park,)	No. 07 B 03217
)	
Debtor,)	Chapter 11
)	
)	<u>Hon. Eugene R. Wedoff</u>

AFFIDAVIT PURSUANT TO BANKRUPTCY RULE 2016

STATE OF ILLINOIS)
) **SS.**
COUNTY OF COOK)


I, Alan D. Lasko, being first duly sworn on oath, depose and state as follows:

1. I am the owner of the Firm ALAN D. LASKO & ASSOCIATES, P.C. ("Lasko") and I am authorized to execute this Affidavit on behalf of Lasko. Lasko is the Court-approved accountants for Catherine Steege, Chapter 7 Trustee in this case ("Trustee").
2. I have read the third and final Application of Lasko, for allowable compensation and expenses ("Application") and all of the factual matters set forth therein are true to the best of my knowledge, information and belief. Lasko has performed the services set forth and described in the Application at the request and pursuant to the direction of the Trustee.

3. Lasko has previously received payments for services rendered in connection with this case from the Trustee. Lasko has not entered into any agreement or understanding between itself and any other person for the sharing of compensation received or to be received for services rendered to the Trustee in connection with these cases, except among the members and associates of the Firm.
4. The Applicant has received its first and second interim compensation and expenses as follows:

	<u>Compensation</u>	<u>Expenses</u>
First Interim 09/12/07-12/17/08	<u>\$ 20,472.72</u>	<u>\$ 49.22</u>
Second Interim 12/18/08-11/03/09	<u>\$ 22,157.50</u>	<u>\$ 102.49</u>

FURTHER AFFIANT SAYETH NOT.

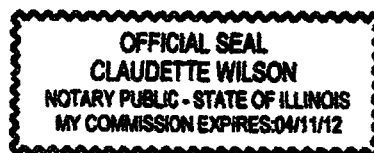


Alan D. Lasko

Subscribed and Sworn to before me
this 18th day of November, 2010.



Notary Public



11/18/2010
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Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

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Selection Criteria

Client Selection Include: Park.002; Park.080; Q-Ray Company.002; QT, Inc.002; QT, Inc.003; QT, Inc.012; QT, Inc.080

Nickname Park.002 | 2799
Full Name Estate of Que T. Park
Address c/o C. Steege, Trustee
353 N. Clark Street
Chicago IL 60654
Phone 1
Phone 2
Phone 3 Phone 4
In Ref To tax prep
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt
Last bill 11/3/2009
Last charge 11/16/2010
Last payment 12/7/2009 Amount \$2,790.80

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
11/9/2009 70299 800	D. Konomidis continued tax research regarding conversion from Chapter 11 to Chapter 7 for an individual bankruptcy estate post bapcpa tax rules and potential applicable disclosures	160.00	2.70	432.00	Billable
11/13/2009 68297 800	D. Konomidis tax research regarding new bankruptcy law under BAPCPA for Chapter 11 re: regarding an individual bk estate for tax purposes and changes thereof	160.00	0.80	128.00	Billable
1/13/2010 81403 800	C. Lee reviewed Form 2 to search for potential 1099 recipients for year 2009, re: an information return does not need to be prepared for 2009	99.00	0.50	49.50	Billable
1/15/2010 81609 800	C. Lee initial preparation of 2009 workpapers and year end tax returns	99.00	3.40	336.60	Billable
4/15/2010 86311 800	T. Kong prepared extension	99.00	0.30	29.70	Billable
4/15/2010 86452 800	S. Kilgore Review of 2009 extension	205.00	0.20	41.00	Billable

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Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

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Park.002:Estate of Que T. Park (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
8/4/2010 89549	C. Lee 800 review of file and prepared updated open point notes for work not yet completed and documents needed	99.00	0.60	59.40	Billable
9/10/2010 90684	C. Lee 800 received additional information and updated workpapers and tax return draft for 2007	99.00	1.90	188.10	Billable
9/10/2010 90686	C. Lee 800 received additional information and updated workpapers and tax return draft for 2008	99.00	1.80	178.20	Billable
9/10/2010 90688	C. Lee 800 updated workpapers and tax return draft for 2009	99.00	0.80	79.20	Billable
9/11/2010 91015	M. Kovac 800 review of workpapers and tax returns for 2007 and 2008	175.00	2.70	472.50	Billable
9/11/2010 91016	M. Kovac 800 review of workpapers and tax returns for 2009	175.00	0.80	140.00	Billable
9/12/2010 90787	A. Lasko 800 review of basis carryforward to the estate and allocation of income and expenses for 2007 resulting from this carryforward	260.00	0.90	234.00	Billable
9/13/2010 90795	A. Lasko 800 met with staff re: discussed wage gross up from operating reports, lack of data concerning types of payroll tax expense paid/withheld and classification of rental expenses, i.e. all expense items on estate return	260.00	0.40	104.00	Billable
9/13/2010 90959	D. Konomidis 800 review of section 1231 loss from sale of property and tax issues related to it	175.00	2.80	490.00	Billable
9/13/2010 91024	M. Kovac 800 prepared corrections to computer generated basis calculation for estate in S Corp investment as part of the year 2007 tax return	175.00	2.60	455.00	Billable

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Alan D. Lasko & Associates, P.C.
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Park.002:Estate of Que T. Park (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
9/14/2010 90841	A. Lasko 800 assist staff with changes to year 2007 workpapers	260.00	0.40	104.00	Billable
9/14/2010 90850	A. Lasko 800 review of workpapers and tax returns - corrections for 2007	260.00	1.40	364.00	Billable
9/14/2010 90851	A. Lasko 800 prepared irs 60 day letter for 2007	260.00	0.20	52.00	Billable
9/14/2010 90852	A. Lasko 800 sgin off of federal and state tax returns and irs 60 day copy and letter for 2007	260.00	0.50	130.00	Billable
9/14/2010 90853	A. Lasko 800 review of workpapers and tax returns for 2008	260.00	1.20	312.00	Billable
9/14/2010 90854	A. Lasko 800 prepared follow up doc request to trustee for 2008	260.00	0.30	78.00	Billable
9/14/2010 90866	C. Lee 800 preparation of 2008 workpapers and year end tax returns - changes	99.00	2.80	277.20	Billable
9/14/2010 90868	C. Lee 800 preparation of 2009 workpapers and year end tax returns - changes	99.00	1.70	168.30	Billable
9/14/2010 91059	C. Lee 800 preparation of 2007 workpapers and year end tax returns - additional work	99.00	2.40	237.60	Billable
9/16/2010 91060	C. Lee 800 preparation of 2008 workpapers and year end tax returns - additbonal work	99.00	2.10	207.90	Billable
9/23/2010 91202	C. Lee 800 revisions to workpapers reagarding gain/loss issues from property sold	99.00	2.30	227.70	Billable

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Park.002:Estate of Que T. Park (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
9/29/2010 91376	T. Kong 800 performed detailed tracing review of all changes to workpapers and tax returns for 07-09 of estate	99.00	3.30	326.70	Billable
10/11/2010 91720	A. Lasko 800 set up staff with additional work for 2008 re: review of documents for possible basis information on properties sold	260.00	0.40	104.00	Billable
10/11/2010 91761	C. Lee 800 reviewed various legal/court documents and checked emails from the trustee to see if we can find better cost basis for the sale of properties	99.00	2.00	198.00	Billable
10/20/2010 92065	C. Lee 800 preparation of 2008 workpapers and year end tax returns; received additional information from the trustee	99.00	1.80	178.20	Billable
10/20/2010 92074	A. Lasko 800 review of certain documents received from trustee and counsel and set up staff for changes to first draft of 2008 estate return re: building sale info	260.00	0.90	234.00	Billable
10/20/2010 92081	A. Lasko 800 began review of additiional documents received from trustee regarding settlements and buildings sales	260.00	1.70	442.00	Billable
10/21/2010 92101	C. Lee 800 preparation of 2008 workpapers and year end tax returns; received additional information from the trustee	99.00	2.40	237.60	Billable
10/22/2010 92130	M. Kovac 800 review of workpapers and tax returns for new information received - 2008	175.00	2.90	507.50	Billable
10/27/2010 92254	A. Lasko 800 tax review for presentation of 2008 return	260.00	1.20	312.00	Billable
10/27/2010 92255	A. Lasko 800 prepared corrections to disclaimer in 2008 return for irs compliance issues	260.00	0.70	182.00	Billable

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Park.002:Estate of Que T. Park (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
10/27/2010 92256	A. Lasko 800 initial tax overview of 2009 return for presentation	260.00	0.40	104.00	Billable
10/27/2010 92275	A. Lasko 800 prepared irs 60 day letter for 2008	260.00	0.20	52.00	Billable
10/27/2010 92276	A. Lasko 800 sign off of federal and state tax returns for 2008 and irs 60 day copy and letter for same	260.00	0.40	104.00	Billable
11/16/2010 92656	T. Kong 800 Estimated time to prepare estate's final information tax returns and cover letter to trustee	99.00	1.40	138.60	Billable
11/16/2010 92657	A. Lasko 800 Estimated time to review estate's final information tax returns and cover letter to trustee	260.00	0.40	104.00	Billable
TOTAL	Billable Fees		58.60	\$8,800.50	

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
9/14/2010 90916	C. Wilson 115 Photocopy costs for 2007 Forms 1041 income tax returns - 133 pages @ \$.10 per page.	13.30	1.000	13.30	Billable
9/15/2010 90917	C. Wilson 116 Delivery of 2007 Forms 1041 income tax returns to Catherine Steege - confirmation #5652660.	8.00	1.000	8.00	Billable
10/27/2010 92315	C. Wilson 115 Photocopy costs for 2008 Forms 1041 income tax returns - 165 pages @ \$.10 per page.	16.50	1.000	16.50	Billable
10/28/2010 92317	C. Wilson 116 Delivery of 2008 Forms 1041 income tax returns to Catherine Steege - confirmation #6638629.	8.00	1.000	8.00	Billable

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Park.002:Estate of Que T. Park (continued)

		Amount	Total
TOTAL	Billable Costs		\$45.80

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$8,800.50	
Total of Fees (Time Charges)		\$8,800.50
Costs Bill Arrangement: Slips By billing value on each slip.		
Total of billable expense slips	\$45.80	
Total of Costs (Expense Charges)		\$45.80
Total new charges		\$8,846.30
Previous Balance		
120 Days	\$2,790.80	
Total Previous Balance		\$2,790.80
Accounts Receivables		
DateID Type Description		
12/7/2009 PAY Payment - thank you	(\$2,790.80)	
9730		
Total Accounts Receivable		(\$2,790.80)
New Balance		
Current	\$8,846.30	
Total New Balance		\$8,846.30

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Pre-bill Worksheet

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Nickname Park.080 | 3622
Full Name Estate of Que T. Park
Address c/o C. Steege, Trustee
353 N. Clark Street
Chicago IL 60654

Phone 1
Phone 3
In Ref To
Fees Arrg.
Expense Arrg.
Tax Profile
Last bill
Last charge
Last payment

amended returns
By billing value on each slip
By billing value on each slip
Exempt

Phone 2
Phone 4

11/2/2010

Amount \$0.00

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
10/28/2010 92306 800	C. Lee preparation of 2007 amended tax returns and related notes and workpapers	99.00	2.90	287.10	Billable
10/29/2010 92341 800	L. Li Review QT Park estate amended 2007 return	175.00	0.90	157.50	Billable
11/1/2010 92359 800	L. Li Review QT Park estate 2007 amended return	175.00	0.80	140.00	Billable
11/2/2010 92380 800	A. Lasko review of 2007 net operating loss for federal return and adjusted net operating loss and footnote regarding same	260.00	0.90	234.00	Billable
11/2/2010 92381 800	A. Lasko preapred irs 60 day letters for amended federal 07	260.00	0.20	52.00	Billable
11/2/2010 92382 800	A. Lasko completed memo and related workpapers write up regarding amending the federal 2007 return	260.00	0.40	104.00	Billable
11/2/2010 92383 800	A. Lasko sign off of federal amended 2007 return and instructions to trustee regarding same	260.00	0.30	78.00	Billable
TOTAL	Billable Fees		6.40	\$1,052.60	

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Pre-bill Worksheet

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Park.080:Estate of Que T. Park (continued)

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
11/2/2010 92399	C. Wilson 115	13.80	1.000	13.80	Billable
Photocopy costs for second 2007 amended Forms 1041 income tax returns - 128 pages @ \$.10 per page.					
11/2/2010 92401	C. Wilson 105	4.90	1.000	4.90	Billable
Postage for second 2007 amended Forms 1041 income tax returns sent to Catherine Steege.					
TOTAL Billable Costs					\$18.70

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$1,052.60	
Total of Fees (Time Charges)		\$1,052.60
Costs Bill Arrangement: Slips By billing value on each slip.		
Total of billable expense slips	\$18.70	
Total of Costs (Expense Charges)		\$18.70
Total new charges		\$1,071.30
New Balance Current	\$1,071.30	
Total New Balance		\$1,071.30

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Nickname Q-Ray Company.002 | 2802
Full Name Q-Ray Company
Address c/o C. Steege, Trustee
One IBM Plaza
Suite 3800
Chicago IL 60611

Phone 1
Phone 3
Phone 2
Phone 4

In Ref To tax prep
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt
Last bill 11/3/2009
Last charge 11/5/2010
Last payment 12/7/2009

Amount \$1,084.25

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
11/4/2010 92433 800	A. Lasko	260.00	0.90	234.00	Billable
prepared irs wiaver request letter to not file a final tax return for this corporate estate					

TOTAL	Billable Fees		0.90		\$234.00
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Date ID	User Expense	Price Markup %	Quantity	Amount	Total
11/4/2010 92434 115	A. Lasko	1.00	1.000	1.00	Billable
photocopy costs - copies of letter and attachment to the IRS re; waiver request (10 @ \$.10)					

11/5/2010 92447 116	C. Wilson	8.00	1.000	8.00	Billable
Delivery to Catherine Steege - confirmation #6848433.					

TOTAL	Billable Costs				\$9.00
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Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$234.00	

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Q-Ray Company.002:Q-Ray Company (continued)

	<u>Amount</u>	<u>Total</u>
Total of Fees (Time Charges)		\$234.00
Costs Bill Arrangement: Slips By billing value on each slip.		
Total of billable expense slips	\$9.00	
Total of Costs (Expense Charges)		\$9.00
		<hr/>
Total new charges		\$243.00
Previous Balance		
120 Days	\$1,084.25	
Total Previous Balance		\$1,084.25
Accounts Receivables		
<u>Date</u> <u>ID</u> <u>Type</u> <u>Description</u>		
12/7/2009 PAY Payment - thank you	(\$1,084.25)	
9731		
Total Accounts Receivable		(\$1,084.25)
New Balance		
Current	\$243.00	
		<hr/>
Total New Balance		\$243.00

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Nickname QT, Inc.002 | 2805
Full Name QT, Inc.
Address c/o C. Steege, Trustee
One IBM Plaza
Suite 3800
Chicago IL 60611

Phone 1
Phone 3
In Ref To
Fees Arrg.
Expense Arrg.
Tax Profile
Last bill
Last charge
Last payment

tax prep
By billing value on each slip
By billing value on each slip
Exempt
11/3/2009
11/17/2010
12/7/2009

Amount \$49.93

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
1/13/2010 81447	C. Lee 800 preparation of information tax returns and cover letter to trustee for same	99.00	1.40	138.60	Billable
1/15/2010 81610	C. Lee 800 Preparation of 2009 workpapers and year end tax returns	99.00	0.90	89.10	Billable
1/19/2010 81651	C. Lee 800 preparation of 2009 workpapers and year end tax returns	99.00	2.10	207.90	Billable
1/22/2010 81830	A. Lasko 800 review of follow up questions from staff and prepared document request to trustee regarding same	260.00	0.40	104.00	Billable
1/23/2010 81895	A. Lasko 800 review of data received from trustee and prepared follow up work for staff to do for 2009 return	260.00	0.80	208.00	Billable
1/28/2010 82375	S. Kilgore 800 review of information tax returns and cover letter to trustee	205.00	0.40	82.00	Billable
2/27/2010 83504	A. Lasko 800 review of various correspondence and additional information received related to the preparation of the year 2009 tax return of the corp.	260.00	0.70	182.00	Billable

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QT, Inc.002:QT, Inc. (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
2/27/2010 83505	A. Lasko 800 set up staff for additional work to do related to the year 2009 income tax preparation.	260.00	0.20	52.00	Billable
3/1/2010 83641	C. Lee 800 preparation of 2009 workpapers and year end tax returns	99.00	1.00	99.00	Billable
3/2/2010 83657	L. Li 800 Review 2009 settlement agreement and correspondences	175.00	0.20	35.00	Billable
3/2/2010 83658	L. Li 800 Review 2009 workpapers and tax return	175.00	3.30	577.50	Billable
3/5/2010 83723	A. Lasko 800 review of book to tax reconciliaiton and Illinois net operating loss carryforwards	260.00	0.60	156.00	Billable
3/5/2010 83724	A. Lasko 800 sign off of federal and state tax returns for 2009	260.00	0.40	104.00	Billable
9/21/2010 91151	C. Lee 800 changed 2008 basis schedule in order to reflect correct numbers on the 2008 tax returns of the estate of Q.T. Park	99.00	0.30	29.70	Billable
9/23/2010 91204	C. Lee 800 re-reviewed 2008 basis schedules for 2008 estate tax preparation	99.00	0.40	39.60	Billable
11/9/2010 92529	A. Lasko 800 received data from trustee and set up staff for final 2010 tax work	260.00	0.40	104.00	Billable
11/10/2010 92583	T. Kong 800 prepared work paper and 2010 short year tax return	99.00	5.60	554.40	Billable
11/11/2010 92577	M. Kovac 800 review of workpapers and tax returns - final 2010	175.00	2.40	420.00	Billable

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QT, Inc.002:QT, Inc. (continued)

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
11/15/2010 92604	A. Lasko 800 assist staff with final return issues	260.00	0.70	182.00	Billable
11/16/2010 92610	T. Kong 800 prepared wages claims schedule; added more adjusting journal entries to close the books; updated final 2010 return	99.00	3.10	306.90	Billable
11/16/2010 92620	A. Lasko 800 review of revised workpapers and tax returns for final 2010	260.00	1.70	442.00	Billable
11/16/2010 92621	A. Lasko 800 review with no charge to changes of final wage claims and related payroll taxes for trustee to pay	260.00	0.60	156.00	Billable
11/16/2010 92622	A. Lasko 800 assist staff with changes to final return	260.00	0.40	104.00	Billable
11/16/2010 92638	T. Kong 800 Estimated time to prepare estate's final information tax returns and cover letter to trustee	99.00	1.40	138.60	Billable
11/16/2010 92639	A. Lasko 800 Estimated time to review estate's final information tax return and cover letter to trustee	260.00	0.40	104.00	Billable
11/17/2010 92628	A. Lasko 800 sign off of federal and state tax returns for final 2010	260.00	0.40	104.00	Billable
TOTAL	Billable Fees		30.20	\$4,720.30	

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
1/28/2010 82206	C. Wilson 116 Delivery of Forms 1096 and 1099-Misc. to Catherine Steege - confirmation #590577.	8.00	1.000	8.00	Billable

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QT, Inc.002:QT, Inc. (continued)

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
3/5/2010 92662	C. Wilson 115 Photocopy costs for 2009 Forms 1120S income tax returns - 80 pages @ \$.10 per page.	8.00	1.000	8.00	Billable
3/8/2010 83891	C. Wilson 116 Delivery of 2009 Forms 1120S to Catherine Steege - confirmation #1414763.	8.00	1.000	8.00	Billable
11/17/2010 92643	C. Wilson 115 Photocopy costs for 2010 Forms 1120S income tax returns - 84 pages @ \$.10 per page.	8.40	1.000	8.40	Billable
11/17/2010 92644	C. Wilson 116 Delivery of 2010 Forms 1120S income tax returns to Catherine Steege - confirmation #7115248.	8.00	1.000	8.00	Billable
TOTAL				Billable Costs	\$40.40

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$4,720.30	
Total of Fees (Time Charges)		\$4,720.30
Costs Bill Arrangement: Slips By billing value on each slip.		
Total of billable expense slips	\$40.40	
Total of Costs (Expense Charges)		\$40.40
Total new charges		\$4,760.70
Previous Balance 120 Days	\$16,664.46	
Total Previous Balance		\$16,664.46

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Pre-bill Worksheet

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QT, Inc.002:QT, Inc. (continued)

			Amount	Total
Accounts Receivables				
<u>Date</u>	<u>ID</u>	<u>Type</u>	<u>Description</u>	
12/7/2009	PAY		Payment - thank you	(\$16,664.46)
9734				
12/7/2009	PAY		Payment - thank you	(\$49.93)
9735				
12/7/2009	REF		Refund	\$49.93
9736				
Total Accounts Receivable				(\$16,664.46)
New Balance				
Current				\$4,760.70
Total New Balance				\$4,760.70

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Nickname QT, Inc.003 | 3636
Full Name QT, Inc.
Address c/o C. Steege, Trustee
One IBM Plaza
Suite 3800
Chicago IL 60611

Phone 1
Phone 3
Phone 2
Phone 4

In Ref To final payroll tax preparation
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt
Last bill
Last charge 11/17/2010
Last payment Amount \$0.00

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
11/17/2010 92626	T. Kong 800 Estimated time to prepare final payroll tax returns to trustee and cover letter for same	99.00	2.70	267.30	Billable
11/17/2010 92627	A. Lasko 800 Estimated time to review final payroll tax returns and cover letter to trustee for same	260.00	0.90	234.00	Billable
TOTAL Billable Fees			3.60	\$501.30	

Total of billable expense slips \$0.00

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$501.30	
Total of Fees (Time Charges)		\$501.30
Total of Costs (Expense Charges)		\$0.00
Total new charges		\$501.30

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QT, Inc.003:QT, Inc. (continued)

	Amount	Total
New Balance		
Current	\$501.30	
Total New Balance		\$501.30

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Nickname QT, Inc.012 | 2806
Full Name QT, Inc.
Address c/o C. Steege, Trustee
One IBM Plaza
Suite 3800
Chicago IL 60611

Phone 1
Phone 3
Phone 2
Phone 4

In Ref To fee petition
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt
Last bill 11/3/2009
Last charge 11/18/2010
Last payment 12/7/2009

Amount \$576.40

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
11/18/2010 92663 800	C. Wilson Prepared fee petition.	59.00	2.20	129.80	Billable
11/18/2010 92664 800	A. Lasko prepared fee petition	260.00	1.00	260.00	Billable
TOTAL Billable Fees			3.20	\$389.80	
Total of billable expense slips				\$0.00	

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$389.80	
Total of Fees (Time Charges)		\$389.80
Total of Costs (Expense Charges)		\$0.00
Total new charges		\$389.80
Previous Balance 120 Days	\$576.40	

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Alan D. Lasko & Associates, P.C.
Pre-bill Worksheet

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QT, Inc.012:QT, Inc. (continued)

	Amount	Total
Total Previous Balance		\$576.40
Accounts Receivables		
Date ID Type Description		
12/7/2009 PAY Payment - thank you	(\$576.40)	
9733		
Total Accounts Receivable		(\$576.40)
New Balance		
Current	\$389.80	
Total New Balance		\$389.80

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Pre-bill Worksheet

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Nickname QT, Inc.080 | 3593
Full Name QT, Inc.
Address c/o C. Steege, Trustee
One IBM Plaza
Suite 3800
Chicago IL 60611

Phone 1
Phone 3
Phone 2
Phone 4

In Ref To amended return
Fees Arg. By billing value on each slip
Expense Arg. By billing value on each slip
Tax Profile Exempt
Last bill

Last charge 9/14/2010

Last payment Amount \$0.00

Date ID	User Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
9/13/2010 90816	A. Lasko 800 review of originally filed return for 2007 regarding the sales price allocation between fixed assets and inventory as originally prepared by the debtor's personnel.	260.00	0.90	234.00	Billable
9/13/2010 90817	A. Lasko 800 worked on the preparation of a draft year 2007 QT, Inc. return based upon a reallocation of the sales price of fixed assets and inventory.	260.00	2.40	624.00	Billable
9/13/2010 90818	A. Lasko 800 prepared follow up doc requests to trustee and workout consultant regarding the sales of assets in 2007	260.00	0.30	78.00	Billable
9/14/2010 90826	A. Lasko 800 call with john wheeler, DSI, on behalf of trustee to discuss allocation of sales price of assets sold in 2007. He believes that the allocation should include more inventory sales.	260.00	0.40	104.00	Billable
9/14/2010 90838	A. Lasko 800 completed workpapers and sign tax returns for amended 2007	260.00	0.90	234.00	Billable
TOTAL	Billable Fees		4.90	\$1,274.00	

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QT, Inc.080:QT, Inc. (continued)

Date ID	User Expense	Price Markup %	Quantity	Amount	Total
9/14/2010 90911	C. Wilson 115	16.40	1.000	16.40	Billable
	Photocopy costs for 2007 amended Forms 1120S income tax returns - 164 pages @ \$.10 per page.				
9/14/2010 90912	C. Wilson 116	8.00	1.000	8.00	Billable
	Delivery of 2007 amended Forms 1120S to Catherine Steege - confirmation #5637572.				
TOTAL Billable Costs					\$24.40

Calculation of Fees and Costs

	Amount	Total
Fees Bill Arrangement: Slips By billing value on each slip.		
Total of billable time slips	\$1,274.00	
Total of Fees (Time Charges)		\$1,274.00
Costs Bill Arrangement: Slips By billing value on each slip.		
Total of billable expense slips	\$24.40	
Total of Costs (Expense Charges)		\$24.40
Total new charges		\$1,298.40
New Balance Current	\$1,298.40	
Total New Balance		\$1,298.40